CHAPTER 10.—BILLS AND REMITTANCES.

General Explanations . . . 164
Money-limit of Remittance Transfer Receipts 167
Issue of Remittance Transfer Receipts by Treasury Officers . . 168
Issue of Remittance Transfer Receipts by Military Account Officers 176
Issue of Duplicates of Bills . . 177
Cancellation and Refund . . 178
Exchange 180
Transfer Receipts to Sepoys and Policemen 181

General Explanations.

164. Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued under rules laid down in Chapter VII of the Resource Manual. The latter are issued only under special conditions as stated below—*vide* Articles 167 to 176. A list of the treasuries and sub-treasuries which issue and cash bills will be found in the separate publication "List of treasuries and sub-treasuries in India" issued by the Controller of the Currency.

Explanation.—Between places where the treasury business is done by the Imperial Bank of India, the Bank issues demand drafts in lieu of Remittance Transfer Receipts. Where Remittance Transfer Receipts may be issued *at par* under the rules in this Code, the Bank issues drafts *at par*, marked "on Government account". These drafts are payable to :—

(*i*) the payee on identification,

(*ii*) the payee's banker who should certify that the amount has been placed to the payee's credit, or

(*iii*) a person holding a letter of authority from the payee, whose signature must be known to the Bank, and, if the latter directs the Bank to pay the money to a certain named person, that person must be identified to the Bank before payment can be made.

Should the payee require payment of the bank draft from a sub-treasury where there is no branch of the Imperial Bank of India, he should endorse the bank draft in favour of the Treasury Officer of the district in which the sub-treasury is situated, who will then endorse it as :—

"Received payment by transfer credit to cash order on the.....
.....sub-treasury"

and issue a cash order in favour of the payee for payment at the sub-treasury.

In other respects, the rules in this chapter applicable to Remittance Transfer Receipts apply *mutatis mutandis* to these drafts.

Where, however, Remittance Transfer Receipts may be issued at a premium under the rules, the Bank issues ordinary bank drafts which are subject in every respect to the Bank's own rules. The drafts are issued at the rates mentioned below :—

For amounts of Rs. 10,000 and over .. .. 1 anna per cent.

For amounts of Rs. 1,000 and above but less than Rs. 10,000 .. .. 2 annas per cent.

For amounts less than Rs. 1,000 the rate is discretionary and is normally 4 annas per cent. with a minimum of 4 annas.

1. The practice of issuing telegraphic orders for payment from the treasury balance and of treating the payments as supply bills in the treasury account has been

discontinued. Should any party desire payment to be arranged by telegram, the transfer must, except under the special orders of the Deputy Controller of the Currency, take the form of a Currency telegraphic transfer, and the transaction arising therefrom should be taken directly into the account of the Currency chest as explained in paragraphs 164 and 165 of the Resource Manual.

2. A Deputy Controller of the Currency is authorised, at his discretion, to permit specified treasuries or sub-treasuries to issue Remittance Transfer Receipts on specified sub-treasuries in his circle, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts, is situated in another circle, the Deputy Controller of the Currency of that circle should be consulted as to the advisability of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit. All sub-treasuries banking with a branch of the Imperial Bank of India may, however, be drawn upon without limit as to amount.

3. Officers in charge of Civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, and Asirgarh on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

4. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

5. Officers in charge of Civil treasuries in the Punjab and of the Resident's Treasury at Bangalore are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for military purposes.

6. Officers in charge of Civil treasuries in the United Provinces are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for military purposes only.

7. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

8. Officer in charge of Civil treasury at Jubbulpore is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Mhow for military purposes.

9. Officer in charge of the Civil treasury at Shillong is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Malakand for military purposes.

165. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer* ; the person on whom it is drawn (and who will have to pay it) is the *drawee* ; the person to whom the bill is granted is the *remitter* ; the person to whom it is payable is the *payee.*

166. A Remittance Transfer Receipt is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank. A supply bill is transferable ; according to its form it is payable " to the order of A. B.;" and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature " pay to C. D., " or " pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement* ; an endorsement to " C. D. or order " is a special *endorsement* ; and the persons to whom successively a bill is transferred are *endorsees* ; and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

167. No transfer receipt should be granted for less than Rs. 25 save when it is required for a sepoy's remittance or for the remittance of the surplus of the estates of deceased persons and of the property of deserters subject to the India Army Act (Act VIII of 1911). And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE 1.—The term "Sepoy" as used here includes non-combatants and class I followers mentioned in Appendix XXXI, Regulations for the Army in India.

NOTE 2.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 112 and the rule which follows it.

Issue of Remittance Transfer Receipts by Treasury Officers.

168. Remittance Transfer Receipts are issued by Treasury Officers to officers in the Civil and Military Departments and to the public only under the conditions specified under Articles 169 to 175.

169. To an officer in the Civil, Military, Public Works and Railway Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance ; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of intructions for future guidance.

N.B.—Remittance Transfer Receipts may also be issued *at par* to the Local Funds named in Annexure A to this Chapter and to such additional Funds as may be determined from time to time by the Controller of the Currency, subject to the condition that the remittances are for *bona fide* public purposes.

1. For instructions relative to payment of bills in Remittance Transfer Receipt, see Article 13 (*n*).

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases :—

(1) Public Works	To Executive Engineers, District Engineers, District Surveyors and to all Sub-Divisional Officers in the Public Works Department whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book transfer.

(2) Railways	To Disbursing Officers on the conditions prescribed in '(1) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.
(2-A.) Tramways	To Manager, Raipur Forest Tramway for remitting moneys to Messrs. Gillanders Arbuthnot and Co. (Managing Agents of the tramway) at Calcutta for *bona fide* Government purposes.
(3) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(4) Subscriptions for a public or *quasi*-public purpose.	Any local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(5) Tea Cess Fund	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the local head office of the Imperial Bank at Calcutta of the net proceeds of the Tea Cess.
(6) Allowances paid by Indian States	For remittance of allowances paid by the Indian States through Political Officers under Government guarantee or under the special sanction of the Government of India.
(7) Messrs. Thomas Cook and Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
(8) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore.	For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819.
(9) Remittances of tributes payable to the Baroda Durbar.	For remittances to the Baroda Durbar of tributes payable to it by certain States.
(10) Pilgrims remittances . .	To Commissioner of Police, Bombay, for remittance of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.
	To the Collector of Karachi for remittance of refunds of pilgrim deposits and of proceeds of the estates of deceased pilgrims.

(11) For public purposes . .	In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques.
(12) Lac Cess Fund . . .	To Collectors of Customs (except in Calcutta) for remittance to the Imperial Bank of India, Calcutta, of the net proceeds of the Lac Cess.
(13) Workmen's Compensation .	To a Commissioner for Workmen's Compensation in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with Section 21(2) of the Workmen's Compensation Act (VIII of 1923).

NOTE.—The Treasury Officer, Dharamsala, may issue Remittance Transfer Receipts to the Commissioner appointed under the Mandi Workmen's Compensation Act to deal with cases of compensation due to the employees of the Hydro-Electric Branch for payment of the Compensation accruing under that Act to persons residing outside Mandi State.

(14) Imperial Council of Agricultural Research.	To the Imperial Council of Agricultural Research Department, Government of India for payments to be made in respect of the research funds at its disposal.
(15) Indian Central Cotton Committee.	(*i*) To the Secretary of the Indian Central Cotton Committee, Bombay, for remittance of payments on account of grants sanctioned by the Committee. (*ii*) To the Extra Assistant Commissioner, Merwara, Beawar from the Beawar Sub-treasury for remittance of the amount of Cotton Cess recovered from the mills to the Secretary, Indian Central Cotton Committee, Bombay.
(16) Local Funds	(*i*) To any Local Boards for investment of their surplus funds in branches of the Imperial Bank of India or in any Co-operative Bank authorised by the local Government for this purpose. (*ii*) To Co-operative Banks in which these surplus funds have been invested for remittances of the interest or investments realised for payment to the Local Boards or Municipalities. (*iii*) To Municipalities and school Boards for remittance of their surplus funds for investment to any Co-operative Bank.

170. In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par* :—

(1) Pay and allowances . . .	The remittance of pay and allowances is not ordinarily a *bona fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn.

	Officers of the Public Works Department may, when presenting bills for the pay and travelling allowance of their establishments, obtain Remittance Transfer Receipts on other district treasuries for amounts which may have to be disbursed outside the civil district but within their own jurisdiction. Such Remittance Transfer Receipts may, if the Accountant General has so authorised, be made payable even at sub-treasuries under the rules in the Public Works Account Code.
(2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta.	To the incumbents or their agents.
(3) For family remittances in the following cases :—	
(*a*) Police . . .	To Indian Officers and men of the Police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.
(*b*) Indian States' prisoners	For remittance to families of certain Indian State prisoners in Central India.
(4) Emigrants' remittances . .	For remittances of the estates of deceased emigrants to their heirs and of deposits of returned emigrants.
(5) Rohilkund and Kumaon Railway	By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds Rs. 150.
(6) Sawantvadi State . . .	To the Political Superintendent, Sawantvadi, for purposes of the State by the Ratnagiri Treasury, provided the sum to be remitted exceeds Rs. 150.
(7) Assam or Bengal Military Police	For remittance to Nepal in respect of the property of deceased members of the Assam or Bengal Military Police.
(7-A) Burma Military Police . .	For transmission to Nepal of (1) arrears of pay of Gurkha Sepoys discharged, (2) estates of Gurkha Sepoys whether living or dead and (3) other miscellaneous monies of a like nature payable to such Sepoys whether serving or discharged or to their relations if dead.
(8) For remittance by Public Debt Office of interest on Government promissory notes.	For remittance by the Public Debt Office (*i*) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which they are enfaced for payment of interest ; (*ii*) of broken interest on allotment certificates ; (*iii*) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.

(9) Co-operative Societies (credit and non-credit).	To the Secretaries or Chairmen of Societies for remittances between societies and to Central Co-operative Banks which are situated at places where there is no branch of the Imperial Bank of India, for *bona fide* remittances to and from the Imperial Bank, provided that the amount to be remitted is not less than Rs. 150. For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than Rs. 25. For remittances between No. 1, Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than Rs. 25.
(10) Trust Funds . . .	To Government officers in favour of the Controller of the Currency or the Deputy Controller of the Currency, Bombay, or the Accountant General, Madras, for the purchase of Government Promissory Notes out of funds held in trust, including Indian States' transactions.
(11) Salt Refunds .	For remittance by (*i*) the Collector of Salt Revenue, Bombay, of refunds on account of Baragora salt to salt merchants in other Provinces, (*ii*) the General Manager, Rajputana Salt Sources and the Salt Range Division on account of refunds of salt revenue to traders, (*iii*) the Assistant Commissioner, Internal Branch of the Northern India Salt Revenue Department, for the refund of duty to the concessionnaires of industrial salt, and (*iv*) the Superintendent in Charge, Pachbadra, on account of refunds of salt revenue to traders.
(12) Cinchona Department, Madras	For remitting the sale proceeds of quinine supplied by the Superintendent of the Penitentiary at Madras.
(13) Refunds of electoral deposits .	For the remittance of electoral deposits refunded to candidates for the legislative bodies (both Central and Provincial) who are residing in districts which are different from those where the deposits were originally lodged.

171. To civil officers *at a premium.*

(1) Land revenue and cesses . .	To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds Rs. 600, on payment of premium at the following rates:—

	Rs.
For sums exceeding Rs. 600 and not exceeding Rs. 1,000 . .	2
For sums exceeding Rs. 1,000 and not exceeding Rs. 2,000 . . .	3

		Re.
	And for every additional Rs. 1,000 or fraction of Rs. 1,000 . . .	1
	A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus :—	
	Received from A. B. on account of C. D., proprietor, the sum of Rs..... on account of land revenue demands to be transferred to his credit under land revenue, *vide* particulars on the reverse, at the ....treasury.	
(2) Excise	To country spirit contractors in Bengal on account of cost price of liquors supplied by them subject to a minimum limit of Rs. 100 and at a premium of one anna on every Rs. 100 or part thereof.	
	For remittance of the cost price of ganja and bhang supplied to various districts of Bengal by the Naugon Ganja Cultivators' Co-operative Society, subject to a minimum of Rs. 100 and at a premium of one anna on every Rs. 100 or part thereof.	
	For the remittance to the contractors of the cost price of country spirit and ganja supplied to Assam at a premium of one anna on every Rs. 100 or part thereof and subject to a minimum in each case of Rs. 100.	
	To contractors in Bihar and Orissa on account of the cost price of country spirit supplied by them at a premium of one anna on every Rs. 100 or part thereof.	
	For the remittance of distillers' prices in Burma at a premium of one anna for every Rs. 100 or fraction thereof.	
(3) Miscellaneous	For the remittance of amounts realised by Collectors from religious institutions on behalf of the Hindu Religious Endowments Board, Madras, at a premium of one anna for every Rs. 100 or fraction thereof.	

172. To Military Officers for cash or in payment of cheques *at par*† :—

(1) Pay and allowances of Military Officers on duty or on leave in India.	To Paymasters or Controllers for remittance beyond the group of Districts in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

†For the purposes of Article 172 the term "Paymaster" is applicable to all Military Officers and officers of the Military Accounts Department who are responsible for making disbursements of public money.

NOTE.—The groups of Districts are :—

1. Northern Command and Rawalpindi District. 2. Peshawar District. 3. Kohat District. 4. Lahore District.	Northern Group.
5. Wazir Force. 6. Western Command and Rajputana District. 7. Baluchistan District.	Western Group.
8. Southern Command and Poona District. 9. Bombay District. 10. Central Provinces District. 11. Madras District.	Southern Group.
12. Eastern Command and United Provinces District. 13. Allahabad Independent Brigade. 14. Presidency and Assam District. 15. Burma District.	Eastern Group.

(2) Pay and allowances of Military Officers out of India.	To Paymasters or Controllers, in favour of the agents in India of a Military Officer who has embarked from any port of India, on account of pay, etc., which become due to him between the dates of leaving his station and of embarkation provided that payment has to be made in India.
(3) Printed Forms. . . .	For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.
(4) Estates of deceased persons and deserters subject to the Indian Army Act of 1911.	The surplus of the estates may be remitted to the Accountant General, Central Revenues, Delhi.

173. To Military Officers in payment of cheques only *at par* :—

(1) For private remittances of British Warrant and Non-Commissioned Officers and Men (Departmental and Regimental).	To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

(2) For private remittances of Indian officers and men of Indian Corps.	To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

174. To Military Officers *at par* :—

(1) For Purchase of Government Promissory Notes out of funds in trust.	To Military Officers in Military employ in favour of the Controller of the Currency, or the Deputy Controller of the Currency, Bombay, or the Accountant General, Madras.

175. To the public *at par* :—

For the purchase of Government Promissory Notes.

At treasuries other than those in charge of a branch of the Imperial Bank of India, for remittance to the Local Head Office of the Bank at Calcutta, Bombay or Madras as the case may be, for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases is Rs. 5,000.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Local Head Office of the Imperial Bank of India, Calcutta, Bombay, Madras, and marked "for investment in Government Securities."

Issue of Remittance Transfer Receipts by Military Account Officers.

176. (*a*) The Military Account Officers named below are authorised to grant Remittance Transfer Receipts *at par* upon any Civil Treasury on which they have no assignments, for making casual payments for any of the purposes and subject to the conditions mentioned in Articles 169, 172, 173 and 174 :—

(1) Controllers of Military Accounts of Commands and Districts.
(2) Field Controllers and Field Disbursing Officers.
(3) Controller of Army Factory Accounts.
(4) Controller of Royal Air Force Accounts.
(5) Controller of Naval Accounts.
(6) Military Accountant General.

(*b*) These officers may also draw Remittance Transfer Receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than Rs. 50 in each case.

(*c*) No transfer receipts can be drawn by Civil Treasuries on any of these officers.

NOTE.—Remittance Transfer Receipts *at par* should not be used for the purpose of making regular periodical payments.

Issue of Duplicates of Bills.

177. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee ; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

178. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original *together with* the duplicate (and the

triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill ; a duplicate must be obtained and payment taken at the treasury drawn on.

179. (*a*) *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded ; but if, under any very peculiar circumstances, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

(*b*) The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 184.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

180. (*a*) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application ;

if for a *private* remittance, only if the payees have been removed to the neighbourhood of a treasury different from that originally drawn on.

(*b*) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by transfer receipt on————."

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

181. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

182. The Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity payment may be made on security at the discretion of the Treasury Officer.

183. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

184. These Remittance Transfer Receipts, if not presented for payment at the expiration of six months from the date of issue, should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Receipts may also be cancelled as provided for in Article 179.

Annexure A.

[Referred to in Article 169 (1) *N.B.*]

1. District Funds (including District and Local Boards' Funds), Ajmer-Merwara, Coorg, Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces, Punjab, North-West Frontier Province, Madras and Bombay.
2. District Road Fund, Bengal and Bihar and Orissa.
3. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
4. Dispensary Fund, Ajmer-Merwara.
5. Jaglia Cess Fund, Berar.
6. Bazar Cess Fund, Berar.
7. Steam Boiler Inspection Fund, Bengal and Bombay.
8. District Chaukidari Reward Fund, Assam, Bengal and Bihar and Orissa.
9. Road Patrol Fund, Bengal, and Bihar and Orissa.
10. Village Chaukidari Fund, Bengal, and Bihar and Orissa.
11. Rural Police Fund of Oudh.
12. Irrigation Cess Fund, Madras.
13. Police Funds.
14. Imperial Service Local Charges Fund.
15. Northern India Salt Revenue Badge Fund.
16. Customs Badge Fund, United Provinces.
17. Jharia and Asansol Mines Board of Health and Jharia Water Board.
18. Ranchi Mental Hospital Board Fund.
19. Tuticorin Port Fund.

20. Cochin Port Fund.
21. Minor Pilotage Fund.
22. Landing and Shipping Dues Fund.
23. *Deleted.*
24. Orissa Port Fund.
25. *Deleted.*
26. Chaukidari Uniform Fund.
27. Ranaghat Charitable Dispensary Fund.
28. Litigation Fund, Wards and Encumbered Estates, Bihar and Orissa.
29. Bombay Presidency War and Relief Fund.
30. Indian Research Fund Association.
31. Mohsin Endowment Fund.
32. *Deleted.*
33. Dispensary Fund Committees in the Central Provinces.
34. Consolidated Local Funds, Mahikantha and Banaskantha.
35. All local fund dispensaries in Bihar and Orissa whose funds are lodged in a Government treasury or sub-treasury.